NATIONAL ADMINISTRATIVE REGISTER · OCTOBER 15, 1999

CLARIFIED PROCEDURES IN THE ISSUANCE OF AUTHORITY TO PRINT (ATP) INVOICES AND RECEIPTS

BIR REVENUE MEMORANDUM ORDER NO. 83-99, October 15, 1999

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I.
OBJECTIVES:

1. To prescribe clear procedures in the processing of Application for Authority to Print Invoices and Receipts in a Non-ITS/non-computerized Revenue District Office;

2. To clarify the procedures in the processing of Application for Authority to Print Invoices and Receipts in a computerized or ITS/REG rolled-out district as enunciated in RMO 74-98; and

3. To align procedures in the processing of Authority To Print of a non-ITS/non-computerized district to that of an ITS/computerized district.

II.
POLICIES AND GUIDELINES:
1. All applications for issuance of Authority to Print Invoices and Receipts shall be filed with the RDO having jurisdiction over the business establishment which will be using the invoices or receipts. Thus, ATP for invoices and receipts to be used by a head office shall be approved by the RDO having jurisdiction over the head office whereas ATP for invoices and receipts to be used by a branch shall be approved by the RDO having jurisdiction over the branch;

2. Only applications with complete requirements shall be stamped "Received" by the receiving office of the BIR;

3. All applications for issuance of Authority to Print Invoices and Receipts should be processed within the day of application, provided all the requirements are complete;

4. The Authority to Print Invoices and Receipts shall be signed by the head or assistant head of the servicing office (RDO/ARDO or Division Chief/Asst. Division Chief;

5. One Authority to Print Invoices and Receipts should be applied and processed for every series of invoices/receipts to be printed;

6. Computerized RDOs (ITS/REG-rolled out districts) shall process the Application for Authority to Print Invoices and Receipts using the facilities of the Registration System of ITS. (Under the Registration System of the Integrated Tax System, the "Authority to Print Invoices and Receipts" for invoices/receipts to be used by the head office of the taxpayer shall be processed and approved by the RDO having jurisdiction over the head office while the "Authority to Print Invoices and Receipts" for invoices/receipts to be used by a branch of the taxpayer shall be processed and approved by the RDO having jurisdiction over the concerned branch.) However, manual procedures shall be adopted when the systems are unavailable one hour from the time the RDO or the authorized representative shall have reported such an occurrence to the concerned RDC Head and property logged at the Help Desk; and

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7. Non-computerized RDOs shall process the Application for Authority to Print Invoices and Receipts under the manual procedures.

III.
PROCEDURES:
The RDO shall:

1. Receive Application for Authority to Print Invoices and Receipts from the taxpayer, together with the necessary documentary requirements;

2. Verify taxpayer's existence in any registration database;

3. Verify completeness of data in the application form and submitted documentary requirements;

4. Generate/prepare the Authority to Print Invoices/Receipts;

5. Sign and indicate the actual dates of signing on the Authority to Print Invoices/Receipts;

6. Release the duly signed Authority to Print Invoices/Receipts to the taxpayer;

7. Require the taxpayer to sign in the office logbook as proof of actual receipt of the Authority to Print Invoices/Receipts; and

8. Update index card of taxpayer.

IV.
REPEALING CLAUSE
All existing issuances or part thereof which are inconsistent herewith are hereby repealed or modified accordingly.

V.
EFFECTIVITY
This Order takes effect immediately.

Adopted: 15 Oct. 1999

(SGD.) BEETHOVEN L. RUALO
Commissioner of Internal Revenue

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